



सत्यमेव जयते

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
CENTRAL BOARD OF DIRECT TAXES
(HUMAN RESOURCES DEVELOPMENT)
2nd Floor, JLN Stadium, Pragati Vihar, New Delhi – 110003.**

F.No. HRD/PM/APAR/403/SPARROW/2020-21/7705

Dated: 03/02/2021

To,

All the Pr.CCsIT (CCA)/ Pr.DGsIT,

{Attn. All Primary Custodians and Alternate Custodian}

Sir/Madam,

Subject: Representation, Drawing of NRCs and Completion of APARs on SPARROW-reg.

In this regard, please find the guidelines and procedures regarding the disposal of Representations and drawing of NRCs as approved by the Competent Authority:

1. Disposal of Representations:

a) For officers upto Joint/Addl.CIT level:

- Once Represented the APAR, would flow to Primary Custodian who would then follow the following steps:

Step-1: Primary Custodian will recreate Workflow for Representation.

- Primary Custodian O/o Pr.CCIT (CCA) would select himself/herself as Competent Authority-1 & 2 in the workflow.
- Skip the Reporting and Reviewing stage in the representation workflow since the same will be dealt manually.
- The representation against the grading in APAR would go to Competent Authority-1 i.e. Primary Custodian.

APAR----- →Representation----- →Primary Custodian----- →Competent Authority-1/Primary Custodian-- → Skip Reporting and Reviewing---- → Competent Authority-2/Primary Custodian

Step-2: Competent Authority-1/Primary Custodian would download the representation.

- Manually seek comments from Reporting and Reviewing officers.

Step-3: Competent Authority-1/Primary Custodian will put up the comments of the reporting and the reviewing authorities so received to Pr.CCIT (CCA) physically on file with complete set of facts. Pr.CCIT (CCA) being the COMPETENT AUTHORITY would take decision on representation.

Step-4: On the basis of the approval so received the Orders disposing the representation would be then uploaded to SPARROW by Competent Authority-2/Primary Custodian.

Step-5: Same would then be communicated to the officers by the Primary Custodian.

“This is applicable for both Group ‘A’ and Group ‘B’.”

To sum up upto Addl.CIT level Primary Custodian will choose him/her as Competent Authority-1 and Competent Authority-2 and act on behalf of Competent Authority (Pr.CCIT/Pr.DGIT) for downloading Representations, seeking comments from Reporting/Reviewing officers and putting it up before the Competent Authority (Pr.CCIT/Pr.DGIT) for his or her decision and uploading on SPARROW.

b) For the rank of CIT and PCIT:

- Once represented the APAR, would flow to Primary Custodian who would then follow the following steps:

Step-1: Primary Custodian will recreate Workflow for Representation.

- Primary Custodian O/o Pr.CCIT (CCA) would select DDIT (APAR) in the workflow as Competent Authority-1 & 2.
- Skip the Reporting and Reviewing stage in the representation workflow since the same will be dealt manually.

The representation against the grading in APAR would go to Competent Authority-1& 2/DDIT (APAR)(HRD).

*APAR----- →Representation----- →Primary Custodian O/o Pr.CCIT (CCA)-----
→Competent Authority-1 & 2/ DDIT (APAR)(HRD)----- → Skip Reporting &
Reviewing Authority in Representation workflow.*

Step-2: Competent Authority-1/DDIT (APAR)(HRD) would download the representation and manually seek comments from Reporting and Reviewing officers.

Step-3: Competent Authority-1/ DDIT (APAR)(HRD) will put up the comments of the reporting and the reviewing authorities so received to the Competent Authority (Hon'ble Chairman/ Member CBDT etc.) physically on file with complete set of facts and seek due approval from Competent Authority (Hon'ble Chairman/ Member CBDT etc.) on file.

Step-4: On the basis of the approval so received the Orders disposing the representation would be then uploaded to SPARROW by Competent Authority-2/DDIT (APAR)(HRD) and sent to CR Section (Primary Custodian).

Step-5: Same would then be communicated to the officer concerned by the Primary Custodian O/o Pr.CCIT (CCA) (CR Section).

c) For CCIT and above:

- Once represented the APAR, would flow to Primary Custodian who would then follow the following steps.

Step-1: Primary Custodian will recreate Workflow for Representation.

- Primary Custodian O/o Pr.CCIT (CCA) would select DDIT (APAR) (HRD) in the workflow as Competent Authority-1 & 2.
- Skip the Reporting and Reviewing stage in the representation workflow since the same will be dealt manually.

The representation against the grading in APAR would go to Competent Authority-1& 2/DDIT (APAR)(HRD).

*APAR----- →Representation----- →Primary Custodian O/o Pr.CCIT (CCA)-----
→Competent Authority-1 & 2/ DDIT (APAR)(HRD)----- → Skip Reporting &
Reviewing Authority in Representation workflow. DDIT (APAR) (HRD) will act
on behalf of Competent Authority after taking prior approval from DoR*

Step-2: Competent Authority-1/ DDIT (APAR)(HRD) would download the representation and manually seek comments from Reporting and Reviewing officers.

Step-3: Competent Authority-1/ DDIT (APAR)(HRD) will put up the comments of the reporting and the reviewing authorities so received to the DoR for decision of the Competent Authority physically on file.

Step-4: On the basis of the approval so received, the order passed by the Competent Authority would be uploaded on SPARROW by DDIT (APAR)(HRD)/Competent Authority-2 and sent to CR Section.

Step-5: Same would then be communicated to the officer concerned by the Primary Custodian O/o Pr.CCIT (CCA) (CR Section)..

d) **For all officers on Deputation**, DDIT(SPARROW) being the Primary Custodian would nominate and select DDIT (APAR) (HRD) as Competent Authority in the representation workflow on the SPARROW portal and follow the due process for disposing the representation.

2. Issuance of NRCs:

a) Till grade of PCIT including Officers posted as OSD in DoR/CBDT and all officers drawing salary from O/o Pr.CCIT (CCA) and officers posted in Directorates , Competent Authority would be Primary Custodian in the O/o Pr.CCIT (CCA).

Step-1: Primary Custodian would download the remarks of the officer from the NRC workflow created by the officer reported upon.

Step-2: Primary Custodian will put up the NRC physically on file along with the remarks provided by the officer for approval of Pr.CCIT(CCA).

Step-3: On the basis of the approval so received, the NRC will be drawn by Primary Custodian.

Step-4: NRC will be uploaded on SPARROW by Primary Custodian.

b) **For all officers on Deputation and officers of the rank of CCIT and above including Hon'ble Chairman and Members,** Competent Authority for drawing NRCs for officers on deputation upto level of PCIT will be DDIT (SPARROW) acting on behalf of Pr.DGIT (HRD), wherein the NRCs for CCsIT and above would be drawn by HRD after taking prior approval from Competent Authority i.e. DoR.

Step-1: DDIT (SPARROW) would download the remarks of the officer from the NRC workflow created by the officer reported upon.

Step-2: DDIT (SPARROW) will put up the NRC physically on file along with the remarks provided by the officer for approval of Pr.DGIT (HRD)/Competent Authority.

Step-3: NRC will be uploaded on SPARROW by DDIT(SPARROW)

3. **Completion of APAR:** It is clarified that the custodian who initiates the APAR would be responsible for closure and disclosure of the APAR, for the cycle which was created/initiated by that custodian.

In the case where officers are transferred to a new station or region the APAR would still be closed and disclosed by the custodian who initiated the process for that APAR or part APAR.

This information may kindly be circulated among all Primary Custodians and Alternate Custodians in your region.

This issues with the prior approval of the Competent Authority.

Yours sincerely,


(MEETA SINGH)

**Additional Director General-1
Directorate of Human Resource Development.**

Copy to: The web manager, www.irsofficersonline.gov.in with the request to upload the letter.